

EXHIBIT B

Hays Financial Consulting, LLC

3343 Peachtree Road, NE
East Tower, Suite 200
Atlanta, GA 30326-

SEC v. Travis Correll et al
c/o S. Gregory Hays, Receiver
3343 Peachtree Road, N.E.
Suite 200
Atlanta, GA 30326

Accountants and Financial Consultants to the Receiver
For the Period from 8/1/2010 to 8/31/2010

September 21, 2010

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Dick Atcheson	0.20	50.00
	250.00/hr	
Fred Tulley	1.60	280.00
	175.00/hr	
J. Colt Conner, CFE	0.70	105.00
	150.00/hr	
Kathryn A. Malek, PHR	0.30	54.00
	180.00/hr	
Scott S. Askue, CIRA	17.80	5,340.00
	300.00/hr	
For professional services rendered	20.60	\$5,829.00

Additional Charges :

Copying Cost	2.70
Fax	0.75
Federal Express	22.59
Pacer Charges	28.80
Postage	1.93
Total costs	\$56.77

Total amount of this bill	\$5,885.77
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September 21, 2010

Professional Services

	<u>Hours</u>	<u>Amount</u>
Accounting	6.80	2,040.00
Asset Analysis & Recovery	0.90	270.00
Case Administration	0.50	150.00
Fee / Employment Applications	0.60	180.00
Investor Communications and Reporting	5.20	1,255.00
Litigation Consulting	6.10	1,830.00
Tax Issues	0.50	104.00
For professional services rendered	20.60	\$5,829.00

Additional Charges :

Copying Cost	2.70
Fax	0.75
Federal Express	22.59
Pacer Charges	28.80
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September 21, 2010

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Accounting</u>			
8/18/2010	SSA Reviewed and reconciled first distribution to creditors and investors.	2.60 300.00/hr	780.00
	SSA Prepared analysis of estimated interim distribution to creditors.	1.50 300.00/hr	450.00
8/20/2010	SSA Prepared report of uncashed checks from the first distribution. Verified treatment against check register.	1.50 300.00/hr	450.00
	SSA Prepared calculation of the second interim distribution.	1.20 300.00/hr	360.00
	Subtotal	6.80	2,040.00
<u>Asset Analysis & Recovery</u>			
8/2/2010	SSA Drafted email to and reviewed email from Clark Will regarding [REDACTED]	0.20 300.00/hr	60.00
8/9/2010	SSA Telephone call from Charles Burnett regarding [REDACTED]	0.30 300.00/hr	90.00
	SSA Drafted emails to and reviewed emails from Clark Will regarding [REDACTED]	0.40 300.00/hr	120.00
	Subtotal	0.90	270.00
<u>Case Administration</u>			
8/4/2010	SSA Telephone calls to and from Charles Burnett regarding [REDACTED]	0.50 300.00/hr	150.00
	Subtotal	0.50	150.00
<u>Fee / Employment Applications</u>			
8/6/2010	SSA Reviewed and edited fee invoice for July 2010.	0.30 300.00/hr	90.00
8/26/2010	SSA Reviewed and approved fee application for June and July 2010.	0.30 300.00/hr	90.00
	Subtotal	0.60	180.00

			<u>Hrs/Rate</u>	<u>Amount</u>
<u>Investor Communications and Reporting</u>				
8/2/2010	FT	Telephone call from investors regarding various issues and case questions.	0.10 175.00/hr	17.50
8/3/2010	FT	Telephone call from investors regarding various issues and case questions.	0.10 175.00/hr	17.50
8/4/2010	FT	Telephone call from investors regarding various issues and case questions.	0.10 175.00/hr	17.50
8/5/2010	SSA	Telephone call from investors regarding status of case.	0.30 300.00/hr	90.00
	FT	Telephone call from investors regarding various issues and case questions.	0.10 175.00/hr	17.50
8/9/2010	FT	Telephone call from investors regarding various issues and case questions.	0.10 175.00/hr	17.50
8/10/2010	FT	Telephone call from investors regarding various issues and case questions.	0.10 175.00/hr	17.50
8/11/2010	FT	Telephone call from investors regarding various issues and case questions.	0.10 175.00/hr	17.50
8/12/2010	SSA	Telephone call from investor regarding status of case and distributions. Drafted email to investor regarding same.	0.40 300.00/hr	120.00
	FT	Telephone call from investors regarding various issues and case questions.	0.10 175.00/hr	17.50
8/16/2010	SSA	Drafted emails to investor regarding status of the case and future distributions.	0.30 300.00/hr	90.00
	FT	Telephone call from investors regarding various issues and case questions.	0.10 175.00/hr	17.50
8/17/2010	FT	Telephone call from investors regarding various issues and case questions.	0.10 175.00/hr	17.50
8/18/2010	FT	Telephone call from investors regarding various issues and case questions.	0.10 175.00/hr	17.50
8/19/2010	FT	Telephone call from investors regarding various issues and case questions.	0.10 175.00/hr	17.50
	FT	Telephone call from investors regarding various issues and case questions.	0.10 175.00/hr	17.50
8/20/2010	SSA	Drafted case status letter to investors for posting on website.	0.60 300.00/hr	180.00
8/23/2010	SSA	Reviewed and updated contact information for investor.	0.20 300.00/hr	60.00
8/24/2010	SSA	Finalized letter to investors regarding next distribution.	0.30 300.00/hr	90.00
	JCC	Reviewed and responded to emails from Scott Askue regarding updates to website. Drafted update per request of Scott Askue to Correll website.	0.30 150.00/hr	45.00
	SSA	Reviewed and arranged for the posting of the case update on the Receiver's website.	0.30 300.00/hr	90.00
8/25/2010	FT	Telephone call from investors regarding various issues and case questions.	0.10 175.00/hr	17.50
8/26/2010	FT	Telephone call from investors regarding the next distribution.	0.10 175.00/hr	17.50
8/27/2010	FT	Telephone call from investors regarding the next distribution.	0.10 175.00/hr	17.50
8/30/2010	JCC	Reviewed and responded to emails from Scott Askue regarding new additions to the Correll website. Drafted changes to the website accordingly.	0.40 150.00/hr	60.00

			<u>Hrs/Rate</u>	<u>Amount</u>
8/30/2010	SSA	Drafted email to investor regarding status of distributions.	0.20 300.00/hr	60.00
	SSA	Reviewed, formatted and arranged for posting of fee applications on the Receiver's website.	0.30 300.00/hr	90.00
Subtotal			5.20	1,255.00

Litigation Consulting

8/2/2010	SSA	Reviewed pleadings regarding Sentinel Funds bankruptcy.	0.40 300.00/hr	120.00
8/5/2010	SSA	Reviewed for defendant documents relating to investment in Sentinel Funds.	0.40 300.00/hr	120.00
8/10/2010	SSA	Drafted emails to and reviewed emails from Clark Will regarding [REDACTED] Calculated interest on same for settlement.	1.10 300.00/hr	330.00
8/12/2010	SSA	Reviewed issues with interim distribution. Drafted email to Charles Burnett regarding [REDACTED]	0.40 300.00/hr	120.00
8/17/2010	SSA	Reviewed response to claim objection in the Sentinel Funds matter. Drafted email to Charles Burnett regarding [REDACTED]	0.60 300.00/hr	180.00
8/23/2010	SSA	Telephone call from Charles Burnett regarding [REDACTED] [REDACTED] Reviewed emails and various pleadings in the case for information relating to same.	2.00 300.00/hr	600.00
8/24/2010	SSA	Reviewed release language for settlement agreement with Gregory Thompson. Telephone call from Charles Burnett regarding [REDACTED]	0.30 300.00/hr	90.00
	SSA	Reviewed release letter for settlement with Gregory Thompson.	0.20 300.00/hr	60.00
	SSA	Reviewed updated response to claim objection in the Sentinel Funds bankruptcy.	0.40 300.00/hr	120.00
8/31/2010	SSA	Telephone call from Charles Burnett regarding [REDACTED] [REDACTED]	0.30 300.00/hr	90.00
		Subtotal	6.10	1,830.00

Tax Issues

8/2/2010	DA	Reviewed IRS refund check and compared to 2009 return request to verify amount correct.	0.20 250.00/hr	50.00
8/3/2010	KAM	Researched and drafted letter to the IRS regarding payments made for 2nd quarter 2009 Form 941.	0.30 180.00/hr	54.00
		Subtotal	0.50	104.00

For professional services rendered**20.60 \$5,829.00**

Additional Charges :

		<u>Amount</u>
<u>Expenses</u>		
8/6/2010	Pacer online charges for period 4/1/10 - 6/30/10	28.80
	FedEx to Quilling, Selander Cummiskey	17.14
8/10/2010	FedEx to IRS - 2nd quarter 941 - 7/29/10	5.45
8/31/2010	Postage for the month of August.	1.93
	Faxes for the month of August.	0.75
	Copying cost for month of August.	2.70
Subtotal		<hr/> 56.77
Total costs		<hr/> \$56.77
Total amount of this bill		<hr/> <hr/> \$5,885.77

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For the Period from 9/1/2010 to 9/30/2010

October 13, 2010

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Dwaine A. Butler	0.50	62.50
	125.00/hr	
Fred Tulley	3.70	647.50
	175.00/hr	
Kathryn A. Malek, PHR	2.30	414.00
	180.00/hr	
Monica Renaud	0.50	75.00
	150.00/hr	
Scott S. Askue, CIRA	14.20	4,260.00
	300.00/hr	
For professional services rendered	21.20	\$5,459.00
Additional Charges :		
Document Storage		150.00
Postage		1.05
Total costs		\$151.05
Total amount of this bill		\$5,610.05

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Professional Services

	<u>Hours</u>	<u>Amount</u>
Accounting	0.20	60.00
Asset Analysis & Recovery	1.70	510.00
Claims Administration & Objections	2.30	414.00
Fee / Employment Applications	0.90	195.00
Investor Communications and Reporting	5.70	1,247.50
Litigation Consulting	10.40	3,032.50
For professional services rendered	21.20	\$5,459.00

Additional Charges :

Document Storage	150.00
Postage	1.05
Total costs	\$151.05

Total amount of this bill	\$5,610.05
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October 13, 2010

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Accounting</u>			
9/23/2010	SSA Reviewed transactions during August 2010 and approved bank account reconciliation.	0.20 300.00/hr	60.00
	Subtotal	0.20	60.00
<u>Asset Analysis & Recovery</u>			
9/9/2010	SSA Drafted emails to and reviewed emails from Clark Will regarding [REDACTED]	0.20 300.00/hr	60.00
9/13/2010	SSA Reviewed and responded to email from Clark Will regarding [REDACTED]	0.40 300.00/hr	120.00
9/14/2010	SSA Researched for status of remaining case issues. Drafted email to Clark Will regarding [REDACTED]	0.70 300.00/hr	210.00
9/29/2010	SSA Researched value of bonds. Prepared analysis of same. Drafted emails to and reviewed emails from Clark Will regarding [REDACTED]	0.40 300.00/hr	120.00
	Subtotal	1.70	510.00
<u>Claims Administration & Objections</u>			
9/17/2010	KAM Reviewed emails for any changes of address, powers of attorney or death certificates in preparation for final distribution.	2.10 180.00/hr	378.00
9/30/2010	KAM Telephone call from the Idaho Department of Labor regarding final distribution check not received to date.	0.20 180.00/hr	36.00
	Subtotal	2.30	414.00
<u>Fee / Employment Applications</u>			
9/8/2010	SSA Reviewed fee invoice for August 2010.	0.40 300.00/hr	120.00
9/21/2010	MR Prepared invoice for the month of August 2010.	0.50 150.00/hr	75.00
	Subtotal	0.90	195.00

			<u>Hrs/Rate</u>	<u>Amount</u>
<u>Investor Communications and Reporting</u>				
9/1/2010	FT	Telephone call from investors concerning the next distribution.	0.20 175.00/hr	35.00
	FT	Answered investor communication concerning the next distribution.	0.20 175.00/hr	35.00
9/2/2010	FT	Answered investor communication concerning the next distribution.	0.20 175.00/hr	35.00
	FT	Answered investor communication concerning the next distribution.	0.20 175.00/hr	35.00
9/3/2010	FT	Answered investor communication concerning the next distribution.	0.20 175.00/hr	35.00
9/7/2010	FT	Telephone call from investor regarding various case issues.	0.10 175.00/hr	17.50
9/8/2010	FT	Responded to calls from investors regarding the next distribution.	0.20 175.00/hr	35.00
	SSA	Telephone call from investors regarding status of case.	0.30 300.00/hr	90.00
9/10/2010	SSA	Telephone call to investor regarding status of case. Drafted email to investor regarding same.	0.30 300.00/hr	90.00
9/13/2010	FT	Telephone call from investors regarding case status and distributions.	0.20 175.00/hr	35.00
9/14/2010	SSA	Drafted email to investor regarding status of distributions. Drafted email to Charles Burnett regarding [REDACTED]	0.30 300.00/hr	90.00
	FT	Communicated and answered questions for Correll Investors.	0.20 175.00/hr	35.00
9/15/2010	FT	Communicated and answered questions for Correll Investors.	0.20 175.00/hr	35.00
9/16/2010	FT	Communicated and answered questions for Correll Investors.	0.20 175.00/hr	35.00
9/20/2010	SSA	Drafted emails to investors regarding the status of the case and future distributions.	0.30 300.00/hr	90.00
9/21/2010	SSA	Drafted email to investor regarding future distributions.	0.20 300.00/hr	60.00
9/23/2010	FT	Communicated with investors regarding the next distribution.	0.40 175.00/hr	70.00
9/24/2010	FT	Communicated with investors regarding the next distribution.	0.40 175.00/hr	70.00
9/27/2010	FT	Responded to investor phone calls regarding the next distribution.	0.20 175.00/hr	35.00
	SSA	Drafted email to investors regarding status of case.	0.20 300.00/hr	60.00
9/28/2010	FT	Responded to investor phone calls regarding the next distribution.	0.20 175.00/hr	35.00
	SSA	Drafted email to investor regarding status of case.	0.20 300.00/hr	60.00
9/29/2010	FT	Responded to investor phone calls regarding the next distribution.	0.20 175.00/hr	35.00
	SSA	Drafted email to investor regarding status of case and distributions.	0.20 300.00/hr	60.00
9/30/2010	FT	Responded to investor phone calls regarding the next distribution.	0.20 175.00/hr	35.00
Subtotal			5.70	1,247.50

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Litigation Consulting</u>			
9/7/2010	SSA Reviewed mediation documents in the Sentinel Funds matter.	0.70 300.00/hr	210.00
	SSA Telephone call to FBI agent regarding document request. Reviewed available documents.	0.40 300.00/hr	120.00
9/9/2010	SSA Telephone call to Charles Burnett regarding [REDACTED]	0.30 300.00/hr	90.00
9/13/2010	SSA Reviewed file and drafted emails to Charles Burnett regarding [REDACTED]. Drafted email to Charles Burnett regarding [REDACTED]	1.00 300.00/hr	300.00
9/15/2010	SSA Reviewed motion to disqualify Josephs Jacks. Reviewed docket and file on same. Reviewed file on same.	2.20 300.00/hr	660.00
9/16/2010	SSA Researched for payments to G2 from the Trustee and Travis Correll for the motion to disqualify Josephs Jack.	0.50 300.00/hr	150.00
	SSA Researched for documents responsive to subpoena.	0.90 300.00/hr	270.00
9/17/2010	SSA Drafted email to and reviewed emails from Clark Will regarding [REDACTED]	0.30 300.00/hr	90.00
9/21/2010	SSA Telephone call from Clark Will regarding [REDACTED]. Reviewed for assets of same.	0.50 300.00/hr	150.00
	SSA Reviewed for additional information regarding claims of [REDACTED]	0.40 300.00/hr	120.00
	SSA Telephone call to Charles Burnett regarding [REDACTED]. Reviewed emails regarding same.	0.60 300.00/hr	180.00
9/22/2010	SSA Researched for information to pursue judgment against Dwight Johnson. Drafted email to Clark Will regarding [REDACTED]	0.50 300.00/hr	150.00
9/29/2010	SSA Researched frozen bank accounts. Drafted email to and reviewed email from Clark Will regarding [REDACTED]	1.10 300.00/hr	330.00
9/30/2010	SSA Reviewed email from Clark Will regarding [REDACTED]. Drafted email to same and the Receiver regarding recovery of same.	0.50 300.00/hr	150.00
	DAB Reviewed email from Scott Askue regarding the location of the banking records for Dwight Johnson. Reviewed inventory at the storage facility for specific records.	0.50 125.00/hr	62.50
Subtotal		10.40	3,032.50
For professional services rendered		21.20	\$5,459.00

Additional Charges :

	<u>Amount</u>
<u>Expenses</u>	
9/30/2010 Postage for the month of September.	1.05
Document Storage for the months of August and September.	150.00
	<hr/>
Subtotal	151.05
	<hr/>
Total costs	\$151.05
	<hr/>
Total amount of this bill	\$5,610.05
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